

Department of Revenue



Department Description

The Department of Revenue is comprised of two (2) budget units: Office of Revenue and Louisiana Tax Commission. Each budget unit completes a separate strategic plan and operational plan.

Department of Revenue Budget Summary

	Actual 2001-2002	ACT 13 2002-2003	Existing Operating Budget	Continuation Budget 2003 - 2004	Total Recommended Budget	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 21,698,837	\$ 5,455,284	\$ 5,455,284	\$ 45,981,334	\$ 40,367,752	\$ 34,912,468
State General Fund by:						
Interagency Transfers	234,289	283,109	283,109	283,109	233,109	(50,000)
Fees and Self-generated Revenues	48,250,721	71,697,653	75,434,694	37,807,029	38,167,506	(37,267,188)
Statutory Dedications	646,893	1,095,735	1,095,735	480,000	480,000	(615,735)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	277,230	252,000	252,000	252,000	207,000	(45,000)
Total Means of Financing	\$ 71,107,970	\$ 78,783,781	\$ 82,520,822	\$ 84,803,472	\$ 79,455,367	\$ (3,065,455)
Expenditures & Request:						
Office of Revenue	\$ 68,621,104	\$ 76,243,470	\$ 79,980,511	\$ 82,118,969	\$ 76,865,902	\$ (3,114,609)
LA Tax Commission	2,486,866	2,540,311	2,540,311	2,684,503	2,589,465	49,154
Total Expenditures & Request	\$ 71,107,970	\$ 78,783,781	\$ 82,520,822	\$ 84,803,472	\$ 79,455,367	\$ (3,065,455)
Authorized Full-Time Equivalents:						
Classified	977	952	952	952	917	(35)
Unclassified	16	25	25	25	25	0
Total FTEs	993	977	977	977	942	(35)



12-440 — Office of Revenue

Agency Description

The mission of the Office of Revenue is to serve the citizens of Louisiana by efficiently administering the state's tax and regulatory statutes in a manner that will generate the highest degree of public confidence in the Office of Revenue's integrity and fairness.

The Office of Revenue has pledged the following commitments as its overall goals pursuit of its mission:

1. **Commitment to High Standards of Service.** The department is committed to raising the standards of tax administration by providing professional, courteous, accurate and efficient service to taxpayers as they try to comply with the state's tax laws.
2. **Commitment to Assisting Taxpayers.** The department will improve its efforts to educate and inform taxpayers of their responsibilities to file and pay tax obligations in a timely manner. Assistance will be given to facilitate easy and accurate reporting. The department will also utilize more effectively its resources to provide a greater depth and breadth of services by striving to modernize and enhance its tax administration system.
3. **Commitment to Fair and Impartial Administration and Enforcement.** The department is committed to administering the tax laws of the state fairly, equitably and impartially, without regard to taxpayers' status, wealth, political affiliation, race, color, creed or disability. In pursuit of fair tax administration for all taxpayers, the department will identify and actively pursue those who do not voluntarily comply with their tax reporting and payment responsibilities. Furthermore, the department will exhibit honesty and integrity in all dealings with taxpayers and avoid any situation or action that could result in the slightest perception of unfair practices or questionable behavior.
4. **Commitment to Flexibility and Effectiveness in Serving Taxpayers.** Flexibility is essential to accommodate today's rapidly changing world. Taxpayers expect greater efficiency and responsiveness from government. Budgetary and efficiency considerations, as well as expectations from executive, legislative and judicial branches of government, also demand quicker and more accurate data and research. In addition, the need to interact effectively with federal, state and local government entities is becoming increasingly important.
5. **Commitment to Employees and Services They Provide.** The department recognizes that its employees are its greatest asset and that they should be encouraged and empowered to use their creativity and resourcefulness in fulfilling the department's mission. Employees must be dedicated to working individually and as a team to satisfy fully the service needs of Louisiana taxpayers. Only through teamwork, training and education can staff ensure adequate response and efficient delivery of services.

The Office of Revenue is primarily responsible for the fair and equitable administration of the state's tax laws. This agency provides taxpayer assistance, uniform enforcement of the tax code, and efficient collection of the major tax revenues for the State of Louisiana.

The Office of Revenue has three programs: Tax Collection, Alcohol and Tobacco Control and Charitable Gaming.



Office of Revenue Budget Summary

	Actual 2001-2002	ACT 13 2002-2003	Existing Operating Budget	Continuation Budget 2003 - 2004	Total Recommended Budget	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 19,858,864	\$ 3,426,091	\$ 3,426,091	\$ 43,776,831	\$ 38,258,287	\$ 34,832,196
State General Fund by:						
Interagency Transfers	234,289	283,109	283,109	283,109	233,109	(50,000)
Fees and Self-generated Revenues	48,250,721	71,697,653	75,434,694	37,807,029	38,167,506	(37,267,188)
Statutory Dedications	0	584,617	584,617	0	0	(584,617)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	277,230	252,000	252,000	252,000	207,000	(45,000)
Total Means of Financing	\$ 68,621,104	\$ 76,243,470	\$ 79,980,511	\$ 82,118,969	\$ 76,865,902	\$ (3,114,609)
Expenditures & Request:						
Tax Collection	\$ 63,213,037	\$ 71,017,749	\$ 74,555,829	\$ 76,225,841	\$ 70,789,115	\$ (3,766,714)
Alcohol and Tobacco Control	4,346,585	4,165,503	4,364,464	4,793,667	4,978,443	613,979
Office of Charitable Gaming	1,061,482	1,060,218	1,060,218	1,099,461	1,098,344	38,126
Total Expenditures & Request	\$ 68,621,104	\$ 76,243,470	\$ 79,980,511	\$ 82,118,969	\$ 76,865,902	\$ (3,114,609)
Authorized Full-Time Equivalents:						
Classified	946	921	921	921	886	(35)
Unclassified	12	21	21	21	21	0
Total FTEs	958	942	942	942	907	(35)



Tax Collection

Program Authorization: Title 35, Chapter 10 of the La. Revised Statutes

PROGRAM DESCRIPTION

The mission of the Tax Collection Program in the Office of Revenue is to administer the state's tax and regulatory statutes in a fair and efficient manner.

The goals of the Tax Collection Program are:

1. To ensure the experience of doing business with the Department is easy and simple.
2. To maximize revenues through enhanced education, marketing of our services, and aggressive enforcement efforts for non-compliant customers.

The Tax Collection program revolves around the concepts of data integrity and policy integrity. To implement these concepts, the program incorporates regulatory controls, management and finance, data/payment processing, collection, audit, enforcement, compliance, taxpayers services, education and community outreach as functions within the organization. These functions, in turn address the vision, mission, and goals established to meet the needs of internal and external customers.



Tax Collection Budget Summary

	Actual 2001-2002	ACT 13 2002-2003	Existing Operating Budget	Continuation Budget 2003 - 2004	Total Recommended Budget	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 19,810,933	\$ 3,383,003	\$ 3,383,003	\$ 43,646,291	\$ 38,258,287	\$ 34,875,284
State General Fund by:						
Interagency Transfers	51,535	133,146	133,146	133,146	83,146	(50,000)
Fees and Self-generated Revenues	43,337,861	66,866,983	70,405,063	32,396,404	32,442,682	(37,962,381)
Statutory Dedications	0	584,617	584,617	0	0	(584,617)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	12,708	50,000	50,000	50,000	5,000	(45,000)
Total Means of Financing	\$ 63,213,037	\$ 71,017,749	\$ 74,555,829	\$ 76,225,841	\$ 70,789,115	\$ (3,766,714)
Expenditures & Request:						
Salaries	\$ 30,531,444	\$ 31,453,594	\$ 31,453,594	\$ 32,317,860	\$ 30,595,883	\$ (857,711)
Other Compensation	2,407,355	2,615,231	2,615,231	2,615,231	2,615,231	0
Related Benefits	7,482,332	9,062,239	9,062,239	9,160,510	8,170,541	(891,698)
Total Operating Expenses	14,052,992	15,053,170	15,053,170	15,456,062	15,029,029	(24,141)
Professional Services	1,754,578	1,255,670	1,406,583	1,285,691	1,255,670	(150,913)
Total Other Charges	6,132,206	11,577,845	14,965,012	15,327,445	13,071,747	(1,893,265)
Total Acq & Major Repairs	852,130	0	0	63,042	51,014	51,014
Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 63,213,037	\$ 71,017,749	\$ 74,555,829	\$ 76,225,841	\$ 70,789,115	\$ (3,766,714)
Authorized Full-Time Equivalents:						
Classified	852	830	830	830	795	(35)
Unclassified	10	19	19	19	19	0
Total FTEs	862	849	849	849	814	(35)

Source of Funding

The sources of funding for this program include State General Fund Direct, Interagency Transfers, Fees and Self-generated Revenues, Statutory Dedications and Federal Funds. Interagency Transfers are from the Department of Natural Resources for rent expense in the Houston and Dallas regional offices that are shared between the Departments. The Fees and Self-generated Revenues are derived from collection services for the New Orleans Exhibition Hall, late payment delinquent fees, negligence fees, and audit and collection fees. The Federal Funds are derived from Intermodal Surface Transportation and Efficiency Act (ISTEA).



Tax Collection Statutory Dedications

Fund	Actual 2001-2002	ACT 13 2002-2003	Existing Operating Budget	Continuation Budget 2003 - 2004	Total Recommended Budget	Total Recommended Over/Under EOB
Deficit Elimination/Capital Outlay Replenishment	\$	\$ 584,617	\$ 584,617	\$	\$	\$ (584,617)

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 3,383,003	\$ 71,017,749	849	ACT 13 2002-2003
BA-7 Transactions:			
\$ 0	\$ 150,913	0	Carry forward - \$150,913 in Fees and Self-generated Revenues in the Tax Collection program to be used to continue the contractual payments to Scan Optics. The services provided are software support, design, documentation and maintenance services to provide modifications to the existing applications used for front-end processing of tax returns.
0	179,943	0	Carry forward - \$179,943 in Fees and Self-generated Revenues in the Tax Collection program will be used to continue the contractual payments for the assessment of the Department of Revenue's current information technology (IT) environment. The contract is with Gartner Group, Inc.
0	3,207,224	0	Carry forward - \$3,207,224 in Fees and Self-generated Revenues will be used to continue the contractual payments for the integrated tax system with Fast Enterprises, LLC and Advan Tech, LLC in the Tax Collection program.
\$ 3,383,003	\$ 74,555,829	849	Existing Operating Budget
\$ 462,401	\$ 462,401	0	Personnel Annualization Adjustments
106,450	55,436	0	Statewide Risk Management Adjustment
0	51,014	0	Statewide Acquisitions & Major Repairs
0	(6,038,080)	0	Non-Recurring Carry Forward
0	(10,089)	0	Statewide Legislative Auditor Fees
0	(158,620)	0	Statewide Rent in State Owned Buildings
0	1,323	0	Statewide Maintenance of State Buildings
0	(2,453)	0	Statewide UPS Fees
1,005,860	1,005,860	0	Personnel Salary Base Adjustment
(1,130,831)	(1,130,831)	0	Personnel Attrition Adjustment
(481,431)	(1,504,265)	(35)	Personnel Reduction Adjustment
(741,835)	(741,835)	0	Personnel Salary Funding Other Line Item
62,853	81,764	0	Personnel Group Insurance Adjustment
6,836	6,836	0	Statewide Civil Service Fees
(166,532)	(166,532)	0	Statewide Other Adjustments
1,127	1,127	0	Statewide CPTP Fees



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
(262,899)	(927,237)	0	Non-recurring adjustment includes \$262,899 for the Distribution to Local Sales Tax Jurisdictions pursuant to R.S 47:302(K) in Act 13 of 2002 and \$664,338 for the Office of Group Benefit Premium adjustment.
31,721,652	0	0	Means of financing substitution to replace Fees and Self-generated Revenues from Tax Amnesty funds and prior year collections used in FY 02-03 with State General Fund.
(166,532)	(166,532)	0	Executive Order MJF 2002-29
151,962	795,166	0	Funding provided for maintenance of software, hardware and services on various types of information technology. The costs reflected in this amount represent expenditures necessary to maintain vendor support of the various computer systems.
0	78,000	0	Funding for the statewide email system for 12 months.
0	36,702	0	Funding for the acquisitions purchased 3rd party financing of new items.
0	49,060	0	Funding for Department of Public Safety Data Center.
0	248,792	0	Funding for the acquisitions purchased through LEAF.
0	2,522	0	Funding for increase in rent in Dallas and Baton Rouge regional offices.
(73,963)	(73,963)	0	Reduction to fund Group Benefit Adjustment.
0	(102,446)	0	Reduction in funding due to reduction of Capitol Park Security costs.
4,112,500	4,112,500	0	Funding for phase 2 of the Tax Integration System and associated costs. A supplementary recommendation of \$4,112,500 in General Fund support is included in the Total Recommended for this program. This item is contingent upon the advance payment of debt in Fiscal Year 2002-2003 reducing Non-Appropriated Debt Service General Fund requirements for Fiscal Year 2003-2004.
101,134	101,134	0	Funding for enhanced banking services provided by Bank One.
\$ 38,258,287	\$ 70,789,115	814	Total Recommended
\$ 4,112,500	\$ 4,112,500	0	Less Governor's Supplementary Recommendations
\$ 34,145,787	\$ 66,676,615	814	Base Executive Budget Fiscal Year 2003 - 2004
\$ 38,258,287	\$ 70,789,115	814	Grand Total Recommended

Professional Services

Amount	Description
\$545,000	Modifications to tax programs and software support
\$50,000	Consultant, report preparation, expert testimony
\$120,000	Tax advice, research and counsel on litigation cases, etc.
\$110,000	Media preparation and placement for major initiatives to inform the public on ways to file tax returns, check the status of status
\$150,000	Alternative dispute resolution services to expedite the resolution of tax litigation
\$100,000	Legal assistance on personnel matters such as Civil Service appeals, EEOC complaints and harassment cases



Professional Services (Continued)

Amount	Description
\$180,670	Instruction design and presentation of materials to conduct staff training on electronic filing, specific job duties, organizational performance issues, and management training on internal controls and responsibilities
\$1,255,670	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
\$4,112,500	Phase 2 of the Integrated Tax System
\$4,112,500	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$133,624	Civil Service Fees
\$131,159	Legislative Auditor Expense
\$51,060	UPS Fees
\$150,875	Maintenance of State-owned Buildings
\$4,937,823	Rent in State-owned Buildings (LaSalle Building, DPS Data Center, and Lafayette)
\$1,200,000	Office of Telecommunication fees for telephone services
\$569,431	Office of Telecommunication fees for Capitol Park Complex Network
\$78,000	Statewide email system
\$469,347	State Treasurer - banking fees
\$12,493	CPTP Fees
\$75,052	Capitol Park Security costs
\$332,657	Risk Management Fees
\$14,000	Louisiana State Register Office for rule promulgation charges
\$803,636	DOA for annual installments of equipment purchased through LEAF financing
\$8,959,157	SUB-TOTAL INTERAGENCY TRANSFERS
\$13,071,657	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$51,014	Replacement of office equipment
\$51,014	TOTAL ACQUISITIONS AND MAJOR REPAIRS



Performance Information

1. (KEY) Increase the percentage of tax returns filed electronically by __%.

Strategic Link: This operational objective is related to Strategic Objective I.1: Increase the percentage of tax returns filed electronically by 2% per year through 2006.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.9: "To have tax structure, regulatory climate, and civil justice system conducive to the creation and growth of technology-driven companies."

Children's Budget Link: Not Applicable

Other Link: Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004
K	Percentage of tax returns filed electronically.	Not Applicable	14.00	16.00	16.00	18.00
	To be established					
	Percentage of tax returns filed electronically is calculated by the total number of returns filed divided by the total number of tax returns filed electronically.					
S	Total number of returns filed electronically	Not Applicable	579,113.00	576,000.00	576,000.00	729,651.00
	729,651.00					
	'Total number of returns filed electronically' is provided by the Management Information System (MIS). It includes Individual Income Tax Returns (filed via the federal/state electronic filing program, web filing, and telefiling (offered through 2001-02; will not be offered in 2002-03 or 2003-04), Sales tax returns (web filed, electronic via third party, and zero sales telefiled returns), and Withholding returns (web filed). Interest and participation in electronic filing of Individual Income, Sales and Withholding has increased each year. Growing acceptance of e-commerce by the general public is a factor. IRS and Louisiana marketing contributes to the increase. An electronic filing option for other taxes is being planned.					
S	Total number of returns filed.	3,600,000.00	4,121,944.00	3,600,000.00	3,600,000.00	4,053,615.00
	4,053,615.00					
	Total number of returns filed is the sum of the number of returns filed reported by two Divisions, Operations and Taxpayer Services. Operations prepares a quarterly report of returns filed from data included in Information Services Division's quarterly "Batch Total Statistics Report" for Corporation Income and Franchise, Excise, Individual, Withholding, Sales, Severance Oil and Gas, and Miscellaneous taxes.					

2. (KEY) Decrease the average return processing time to __ business days through 2003.

Strategic Link: This operational objective is related to Strategic Objective I.1: Decreases the average tax return processing time 5 business days by 2006.

Vision 2020 Link: This objective is linked to Objective 2.9: "To have tax structure, regulatory climate, and civil justice system conducive to the creation and growth of technology-driven companies."

Children's Budget Link: Not Applicable

Other Link: Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004
K	Average tax return processing time	7.00	7.00	6.50	6.50	6.00
	To be established					
	'Average tax return processing time' is provided from Operations Division from data included in two reports; Scan Optics "Batch Process Time Benchmark Summary" and Information Services Division "'PFIOMIT report on average processing".					
S	Total number of tax returns processed	Not Applicable	4,121,944.00	4,250,000.00	4,250,000.00	4,053,615.00
	4,053,615.00					
	Total number of returns processed is the sum of the number of returns filed reported by two Divisions, Operations and Taxpayer Services. Operations prepares a quarterly report of returns filed from data included in Information Services Division's quarterly "Batch Total Statistics Report" for Corporation Income and Franchise, Excise, Individual, Withholding, Sales, Severance Oil and Gas, and Miscellaneous taxes. Taxpayers Services provides the number of Fiduciary, Gift, Inheritance and Partnerships returns filed.					

3. (SUPPORTING) Increase (over existing performance standard FY 2002-2003) the percentage of problem-free individual income tax returns at ___% through 2004.

Strategic Link: This operational objective is related to Strategic Objective I.4: Increase the percentage of problem-free individual income tax returns to 93% by 2006.

Vision 2020 Link: This objective is linked to Objective 2.9: "To have tax structure, regulatory climate, and civil justice system conducive to the creation and growth of technology-driven companies."

Children's Budget Link: Not Applicable

Other Link: Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004
S	Percentage of problem-free individual income tax returns	90.00%	93.00%	90.50%	90.50%	93.00%
	93.00%					
	'Percentage of problem-free individual income tax returns' is calculated by the total number of individual returns processed divided by the number of individual returns processed that did not contain errors.					



Performance Indicators (Continued)

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004	At Recommended Budget Level FY 2003 - 2004
S	Number of individual returns processed that did not contain errors	Not Applicable	1,796,493.00	1,888,200.00	1,888,200.00	1,742,656.00	1,742,656.00
'Number of individual returns processed that did not contain errors' is determined by Post Processing Division from data included in the monthly "IMF620 Total Returns Processed with Edits/Errors" reports generated by Information Services; the sum of the "number of returns with edits" for all edits codes is subtracted from the "number of returns with no edits or errors". Post Processing prepares a report (spreadsheet) to convert data from the IMF 620 report from calendar year to fiscal year.							
S	Total number of individual returns processed	Not Applicable	1,873,824.00	2,086,000.00	2,086,000.00	1,873,824.00	1,873,824.00
'Total number of individual returns processed' is also Post Processing from data included in the daily "IRF017 Management Report Totals (beginning balance, accounts added, accounts deleted, current balance and net change)" report generated by Information Services. Post Processing prepares a cumulative report (spreadsheet) of data from the IRF017 report to determine the total number of individual returns processed.							

4. (SUPPORTING) Increase percent of problem-free sales tax returns to __%.

Strategic Link: This operational objective is related to Strategic Objective I.4: Increase the percentage of problem-free sales tax returns to 98% by 2006.

Vision 2020 Link: This objective is linked to Objective 2.9: "To have tax structure, regulatory climate, and civil justice system conducive to the creation and growth of technology-driven companies."

Children's Budget Link: Not Applicable

Other Link: Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004	At Recommended Budget Level FY 2003 - 2004
S	Percentage of problem-free sales tax returns	Not Applicable	90.00	Not Applicable	89.00	91.00	89.00
'Percentage of problem-free sales tax returns is calculated by 'total number of sales returns processed' divided by 'number of sales returns processed that did not contain errors'. The performance indicator did not appear under Act 12 of 2001 or Act 13 of 2002 and does not have performance standards for FY 2001-2002 or FY 2002-2003. The value shown for the existing performance standard is an estimate of yearend FY 2002-2003 performance not a performance standard.							



Performance Indicators (Continued)

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004
S	Number of sales returns processed that did not contain errors	Not Applicable	756,751.00	Not Applicable	774,314.00	764,319.00
'Number of sales returns processed that did not contain errors' and 'total number of sales returns processed' is determined by Post Processing Services Division from data included in the "SLSBATW Weekly Sales Error Resolution Statistics" report generated by Information Services; the sum of all weekly number of returns with error codes only is subtracted from the sum of total number of returns read to determine the number of sales tax returns that did not contain errors. Post Processing prepares a report which includes weekly (summed for monthly, quarterly, and fiscal yearend) total number of returns read and the total number of returns with error codes only.						
S	Total number of sales returns processed	Not Applicable	840,476.00	Not Applicable	871,000.00	840,476.00
'Total number of sales returns processed' is determined by Post Processing from data included in the "SLSBATW Weekly Sales Error Resolution Statistics" report generated by Information Services. Post Processing prepares a report which included weekly (sum for monthly, quarterly, and fiscal yearend) total number of returns read.						

5. (KEY) Increase percentage of taxpayer correspondence answered within 30 days to __%.

Strategic Link: This operational objective is related to Strategic Objective I.4: Increase the percentage taxpayer correspondence answered within 30 days of receipt to 90% by 2006.

Vision 2020 Link: This objective is linked to Objective 2.9: "To have tax structure, regulatory climate, and civil justice system conducive to the creation and growth of technology-driven companies."

Children's Budget Link: Not Applicable

Other Link: Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004
K	Percent of taxpayer correspondence answered within 30 days of receipt	Not Applicable	79.00	75.00	75.00	75.00
'Percentage of problem-free sales tax returns is calculated by 'total number of sales returns processed' divided by 'number of sales returns processed that did not contain errors'.						
S	Number taxpayer correspondence answered within 30 days of receipt	Not Applicable	84,572.00	77,228.00	77,228.00	79,875.00
S	Total taxpayer correspondence answered	Not Applicable	106,440.00	102,873.00	102,873.00	106,500.00



6. (KEY) Increase the percentage of department operational objectives achieved to __%.

Strategic Link: This operational objective is related to Strategic Objective II.1: Increase the percentage of operational objectives achieved to 80% by 2006.

Vision 2020 Link: This objective is linked to Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link: Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004	At Recommended Budget Level FY 2003 - 2004
K	Percentage of department operational objectives achieved	100.00%	100.00%	60.00%	60.00%	80.00%	To be established
S	Number of department operational objectives achieved	Not Applicable	6.00	10.00	10.00	14.00	17.00
The 'number of operational objectives achieved' is determined by reviewing yearend performance progress report for performance for performance indicator values at or within 5% of performance standards. This performance indicator did not appear under Act12 of 2001 and does not have performance standards for FY 2001-2002.							
S	Total number of department operational objectives	Not Applicable	6.00	16.00	16.00	17.00	17.00
This performance indicator did not appear under Act12 of 2001 and does not have performance standards for FY 2001-2002.							

7. (SUPPORTING) To obtain no more than __ reportable audit findings.

Strategic Link: This operational objective is related to Strategic Objective II.1: Achieve zero audit findings by 2006.

Vision 2020 Link: This objective is linked to Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link: Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Recommended Budget Level FY 2003 - 2004
S	Number of reportable audit findings	0	7.00	3.00	3.00	5.00 8.00

The 'number of reportable audit findings' are reported to the department by the Legislative Auditor in the specified fiscal year for the previous fiscal year. For example, the 7 audit findings shown as Actual Yearend Performance FY 2001-2002 are the result of the Legislative Auditor's report on the Department of Revenue for the year ended on June 30, 2001.

8. (KEY) Increase the percentage of total revenue collected for business taxes that is transferred electronically by __%.

Strategic Link: This operational objective is related to Strategic Objective II.1: Increase the percentage of total revenue collected for business taxes that is transferred electronically by 2% per year through 2006.

Vision 2020 Link: This objective is linked to Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link: Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Recommended Budget Level FY 2003 - 2004
K	Percentage increase in total revenue collected electronically for business taxes	66.00%	65.00%	66.00%	66.00%	2.00% To be established

'Percentage increase in total revenue collected electronically for business taxes' that is transferred electronically is calculated by 'total payments for business taxes deposited (in millions)' divided by 'total electronic payments for business taxes transferred (in millions)' in FY 2002-2003 to establish a base.

S	Total electronic payments for business taxes transferred (in millions)	Not Applicable	3,977.70	3,955.00	3,955.00	4,034.00 4,034.00
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Percentage of total revenue collected for business taxes that is transferred electronically is calculated by dividing 'total electronic payments for business taxes transferred' by 'total payments for business taxes transferred/deposited' in FY 2002-2003 to establish a base.



9. (KEY) Increase the percentage of total revenue collected for individual taxes that is transferred electronically by ___%.

Strategic Link: This operational objective is related to Strategic Objective II.1: Increase the percentage of total revenue collected for individual taxes that is transferred electronically by 2% per year through 2006.

Vision 2020 Link: This objective is linked to Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link: Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004 At Recommended Budget Level FY 2003 - 2004
K	Percentage increase in total revenue collected electronically for individual taxes	Not Applicable	0	1.50	1.50	2.50 To be established
'Percentage increase in total revenue collected electronically for individual taxes' is calculated by dividing the increase in total electronic payments for individual taxes transferred in FY 2003-2004 over FY 2002-2003 existing performance standard by the 'total electronic payments for individual taxes transferred' in FY 2002-2003 existing performance standard. This performance indicator did not exist under Act 12 of 2001 or Act 13 of 2002 and does not have performance standards for FY 2001-2002						
S	Total electronic payments for individual taxes transferred (in millions)	Not Applicable	Not Available	9.00	9.00	9.23 9.23
This performance indicator did not exist under Act 12 of 2001 or Act 13 of 2002 and does not have performance standards for FY 2001-2002.						

10. (KEY) Increase the percentage of total revenue collected that is deposited within 24 hours to ___%.

Strategic Link: This operational objective is related to Strategic Objective II.1: Increase the percentage of total revenue collected that is deposited within 24 hours to 75% through 2004.

Vision 2020 Link: This objective is linked to Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link: Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004
K	Percentage of total revenue collected that is deposited within 24 hours	71.50%	69.80%	72.00%	72.00%	73.00%
						To be established
	'Percentage of total revenue collected that is deposited within 24 hours' is calculated by dividing the total revenue collected that is deposited within 24 hours by the total revenue collected.					

11. (KEY) Increase the percentage of all business accounts audited to ____%.

Strategic Link: This operational objective is related to Strategic Objective II.1: Increase the percentage of all business accounts audited to .5% through 2004.

Vision 2020 Link: This objective is linked to Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link: Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004
K	Percentage of all business accounts audited	0.40%	0.40%	0.38%	0.38%	0.41%
						To be established
	'Percentage of all business accounts audited' is calculated by dividing the 'number of field audits conducted' by the total number of business accounts subject to audit.					
S	Number of field audits conducted	1,478.00	1,762.00	1,230.00	1,230.00	1,800.00
						1,620.00
	'Number of field audits conducted' is the number of field audits completed during the reporting period.					
S	Total number of business accounts	240,000.00	240,000.00	320,000.00	320,000.00	443,977.00
						443,977.00
	'Field audit collections per field auditor position's is calculated by dividing the 'number of field auditors' by the 'total field audit collections'.					
S	Field audit collections per field auditor position	499,354.00	2,218,649.00	455,000.00	455,000.00	585,586.00
						590,000.00
S	Total field audit collections	53,930,233.00	235,176,786.00	45,500,000.00	45,500,000.00	65,000,000.00
						59,000,000.00
S	Number of field auditors	Not Applicable	106.00	100.00	100.00	111.00
						100.00



Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1997-1998	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002
Percent of tax returns filed electronically	Not Applicable	Not Applicable	Not Applicable	11.00	14.00
'Percentage of tax returns filed electronically' is calculated by dividing the 'total number of returns filed electronically' by the 'total number of returns filed'. For FY 2003-04, divide 729,651 'total number of returns filed electronically' by 4,053,615 'total number of returns filed'.					
Total number of returns filed electronically	Not Applicable	Not Applicable	Not Applicable	477,963.00	579,113.00
'Total number of returns filed electronically' is provided by Management Information Systems (MIS). It includes Individual Income tax returns (filed via the Fed/ State electronic filing program, web filing, and telefiling (offered through 2001-02; will not be offered in 2002-03 or 2003-04), Sales tax returns (web filed, electronic via third party, and zero sales telefiled returns), and Withholding returns (web filed).					
Total number of returns filed	3,821,500.00	3,709,042.00	3,281,683.00	4,341,120.00	4,083,781.00
'Total number of returns filed' is the sum of the number of returns filed reported by two Divisions, Operations and Taxpayer Services. Operations prepares a quarterly report of returns filed from data included in Information Services Division's quarterly ""Batch Total Statistics Report"" for Corporation Income and Franchise, Excise, Individual, Withholding, Sales, Severance Oil and Gas, and Miscellaneous taxes. Taxpayer Services provides the number of Fiduciary, Gift, Inheritance and Partnership returns filed.					
Average tax return processing time	Not Applicable	Not Applicable	10.67	12.44	7.00
'Average tax return processing time' is provided from Operations Division from data included in two reports: ScanOptics "Batch Process Time Benchmark Summary" and Information Services Division "PFIOMIT report on average processing".					
The total number of tax returns processed	Not Applicable	Not Applicable	Not Applicable	4,254,887.00	4,083,781.00
'The total number of tax returns processed' is the sum of the number of returns filed reported by two Divisions, Operations and Taxpayer Services. Operations prepares a quarterly report of returns filed from data included in Information Services Division's quarterly "Batch Total Statistics Report" for Corporation Income and Franchise, Excise, Individual, Withholding, Sales, Severance Oil and Gas, and Miscellaneous taxes. Taxpayer Services provides the number of Fiduciary, Gift, Inheritance and Partnership returns filed.					
The percentage of problem-free individual income tax returns	Not Applicable	Not Applicable	91.13	92.60	96.00
'Percentage of problem-free individual income tax returns' is calculated by dividing 'the number of individual returns processed that did not contain errors' by 'the total number of individual returns processed'. For FY 2003-04, divide 1,742,656 individual returns processed that did not contain taxpayer errors by 1,873,824 total individual returns processed.					
Number of individual returns processed that did not contain errors	Not Applicable	Not Applicable	Not Applicable	1,919,400.00	1,796,493.00
'The number of individual returns processed that did not contain errors' is determined by Post Processing Services Division from data included in the monthly "IMF620 Total Returns Processed with Edits/Errors" report generated by Information Services; the sum of the "# of returns with edits" for all edit codes is subtracted from the "# of returns with no edits or errors". Post Processing prepares a report (spreadsheet) to convert data from the IMF620 report from calendar year to fiscal year.					
The total number of individual returns processed	Not Applicable	Not Applicable	Not Applicable	2,072,666.00	1,873,824.00
'The total number of individual returns processed' is also determined by Post Processing from data included in the daily "IRF017 Management Report Totals (beginning balance, accounts added, accounts deleted, current balance and net change)" report generated by Information Services. Post Processing prepares a cumulative report (spreadsheet) of data from the IRF017 report to determine the total number of individual returns processed.					
The percentage of problem-free sales tax returns	Not Applicable	Not Applicable	95.10	96.50	90.00
'Percentage of problem-free sales tax returns' is calculated by dividing 'the number of sales returns processed that did not contain errors' by 'the total number of sales returns processed'. For FY 2003-04, divide 764,319 sales returns processed that did not contain taxpayer errors by 840,476 total number of sales returns processed.					
The number of sales returns processed that did not contain errors	Not Applicable	Not Applicable	Not Applicable	Not Applicable	756,751.00
'The number of sales returns processed that did not contain errors' and 'the total number of sales returns processed' is determined by Post Processing Services Division from data included in the "SLSBATW Weekly Sales Error Resolution Statistics" report generated by Information Services; the sum of all weekly number of returns with error codes only is subtracted from the sum of total number of returns read to determine the number of sales tax returns that did not contain errors. Post Processing prepares a report (spreadsheet) which includes weekly (summed for monthly, quarterly and fiscal yearend) total number of returns read and the total number of returns with error codes only.					



Tax Collection General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1997-1998	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002
The total number of sales returns processed	Not Applicable	Not Applicable	Not Applicable	Not Applicable	840,476.00
'The total number of sales returns processed' is determined by Post Processing from data included in the "SLSBATW Weekly Sales Error Resolution Statistics" report generated by Information Services. Post Processing prepares a report (spreadsheet) which includes weekly (summed for monthly, quarterly and fiscal yearend) total number of returns read.					
Percentage of taxpayer correspondence answered within 30 days of receipt	83.00%	88.90%	93.21%	87.76%	79.00%
The method of computing the 'percentage of taxpayer correspondence answered within 30 days of receipt' is different. FY 2002-03 includes data from Collections, Taxpayer Services and Severance Tax Divisions; FY 2001-02 also included statistics from Legal, Operations and Post Processing Services Divisions. 'Percentage of taxpayer correspondence answered within 30 days of receipt' is calculated by dividing 'the number taxpayer correspondence answered within 30 days of receipt' by 'the total taxpayer correspondence answered'. Data is provided by Severance, Collections and Taxpayer Services Divisions.					
The number taxpayer correspondence answered within 30 days of receipt	Not Applicable	Not Applicable	Not Applicable	Not Applicable	84,572.00
A similar performance indicator existed for FY 2001-02; however, these performance indicators are considered new performance indicators for FY 2002-03 because the method of computing the 'percentage of taxpayer correspondence answered within 30 days of receipt' is different. FY 2002-03 includes data from Collections, Taxpayer Services and Severance Tax Divisions; FY 2001-02 also included statistics from Legal, Operations and Post Processing Services Divisions. 'Percentage of taxpayer correspondence answered within 30 days of receipt' is calculated by dividing 'the number taxpayer correspondence answered within 30 days of receipt' by 'the total taxpayer correspondence answered'. Data is provided by Severance, Collections and Taxpayer Services Divisions.					
The total taxpayer correspondence answered	Not Applicable	Not Applicable	Not Applicable	Not Applicable	106,440.00
A similar performance indicator existed for FY 2001-02; however, these performance indicators are considered new performance indicators for FY 2002-03 because the method of computing the 'percentage of taxpayer correspondence answered within 30 days of receipt' is different. FY 2002-03 includes data from Collections, Taxpayer Services and Severance Tax Divisions; FY 2001-02 also included statistics from Legal, Operations and Post Processing Services Divisions. 'Percentage of taxpayer correspondence answered within 30 days of receipt' is calculated by dividing 'the number taxpayer correspondence answered within 30 days of receipt' by 'the total taxpayer correspondence answered'. Data is provided by Severance, Collections and Taxpayer Services Divisions.					
Percentage of department operational objectives acheived	Not Applicable	Not Applicable	75.00	75.00	100.00
'Percentage of department operational objectives achieved' is calculated by dividing 'the number of department operational objectives achieved' by 'the total number of department operational objectives'. For FY 2003-04 At Continuation, divide 13 departmental operational objectives achieved by 15 total number of departmental objectives.					
The number of department operational objectives acheived	Not Applicable	Not Applicable	6.00	4.50	6.00
'The number of department operational objectives achieved' is determined by reviewing yearend performance progress report for performance indicator values at or within 5% of performance standards.					
The total number of department operational objectives	Not Applicable	Not Applicable	8.00	6.00	6.00
For 2001-02, the Department operated under 1999-2003 Strategic Plan which included 6 objectives; 3 for Tax Collection (TC) Program, 2 for Alcohol and Tobacco Control (ATC) Program, and 1 for Charitable Gaming (CG) Program. For 2002-03, the Department is operating under July 1, 2001 2002-2006 Strategic Plan which has 23 strategic objectives (excluding this objective--increase the percentage of department operational objectives achieved to 90% by 2006). Eighteen of the 23 objectives were included in the Department's 2002-03 Operational Plan when originally submitted; however, only 16 now appear in LAPAS; 9 for TC, 2 for ATC, and 5 for CG. For 2003-04, the Department will be operating under July 1, 2001 2002-2006 (Revised October 2002) Strategic Plan which has 21 strategic objectives. Of the 21, 15 are included in the operational plan; 10 for TC, 2 for ATC, and 3 for CG.					
Number of reportable audit findings	Not Applicable	Not Applicable	7.00	5.00	7.00
'Number of reportable audit findings' are those reported to the Department by the Legislative Auditor in the specified fiscal year for the previous fiscal year. For example, the 7 audit findings shown as Actual Yearend Performance FY 2001-2002 are the result of the Legislative Auditor's audit on the Department of Revenue for the year ended June 30, 2001.					
Percentage increase in total revenue collected electronically for business taxes	57.83%	61.71%	67.43%	72.39%	65.07%
'Percentage increase in total revenue collected electronically for business taxes' is calculated by dividing the increase in total electronic payments for business taxes transferred in 2003-04 over 2002-03 existing performance standard by the 'total electronic payments for business taxes transferred' in 2002-03 existing performance standard.					



Tax Collection General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1997-1998	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002
Total electronic payments for business taxes transferred (in millions)	\$ 2,718.50	\$ 2,943.00	\$ 3,322.50	\$ 3,903.00	\$ 3,977.70
<p>'Total electronic payments for business taxes transferred' is provided by Controller's Division currently from ""EFT Tax Deposits vs. Manual Deposits (EFT Program Taxes Only)"" pie chart report; expanded source(s) may be necessary as electronic payment options are added. For electronic payments for business taxes transferred, continuation budget level for FY 2002-03 was based on a 2% increase over (or 1.02 times) estimated FY 2001-02 yearend performance. For FY 2003-04 through FY 2005-06, continuation budget levels will be based on a 2% increase (or times 1.02) over the existing performance standard for FY 2002-03 through FY 2004-05, respectively. Strategies include evaluating lowering the threshold for businesses to pay taxes by ACH debit or credit and providing electronic payment options (e.g. credit and debit card payments through Louisiana EMALL, electronic check and ACH debit web-payment programs).</p>					
Total payments for business taxes transferred/deposited (in millions)	\$ 4,700.50	\$ 4,769.10	\$ 4,927.10	\$ 5,391.70	\$ 6,112.90
<p>'Total payments for business taxes transferred/deposited' is provided by Controller's Division from "EFT Tax Deposits vs. Manual Deposits (EFT Program Taxes Only)" pie chart report. For FY 2003-04 through FY 2005-06, 'total payments for business taxes transferred/deposited' will be reported as general performance information (GPI)--on "prior year actual basis" only.</p>					
Percentage increase in total revenue collected electronically for individual taxes	Not Applicable	Not Applicable	Not Applicable	0	0
<p>'Percentage increase in total revenue collected electronically for individual taxes' is calculated by dividing the increase in total electronic payments for individual taxes transferred in 2003-04 over 2002-03 existing performance standard by the 'total electronic payments for individual taxes transferred' in 2002-03 existing performance standard.</p>					
Total electronic payments for individual taxes transferred (in millions)	Not Applicable	Not Applicable	Not Applicable	0	0
<p>'Total electronic payments for individual taxes transferred' for existing performance standard for FY 2002-03 was based primarily on an estimate of participation in payments of taxes by credit card. Other electronic payment options, however, could be debit card payments through the Louisiana EMALL, electronic check, and ACH debit web-payment programs. For FY 2003-04 and FY 2005-06, continuation budget levels will be based on a 2.5% increase (or times 1.025) over the existing performance standard for FY 2002-03 and FY 2004-05, respectively. For FY 2004-05, the continuation budget level may be adjusted based on FY 2002-03 actual yearend performance.</p>					
Total payments for individual taxes transferred/deposited (in millions)	Not Applicable	Not Applicable	Not Applicable	586.00	601.10
<p>'Total payments for individual taxes transferred/deposited' for FY 2003-04 through FY 2005-06 will be reported as general performance information (GPI)--on "prior year actual basis" only.</p>					
Percentage total revenue collected that is deposited within 24 hours	62.07%	70.66%	69.82%	68.50%	69.81%
<p>'Percentage of total revenue collected that is deposited within 24 hours' is calculated by dividing the total revenue collected that is deposited within 24 hours by the total revenue collected.</p>					
Percent of all business accounts audited	0.52%	0.46%	0.48%	0.43%	0.40%
<p>'Percentage of all business accounts audited' is calculated by dividing the 'number of field audits conducted' by the total number of business accounts subject to audit. Controller's Division calculates this performance value from data provided from four Divisions: Information Services, Operations, Taxpayer Services, and Controllers. Information Services provides the amount of revenue collected that is deposited within 24 hours for all taxes except inheritance and tobacco collected in Regional Offices and inheritance processed in the Operations Division. Taxpayer's Services provides the amount of revenue collected that is deposited within 24 hours for inheritance and tobacco taxes collected in the Regional Offices. Controllers and Operations both provide information to determine the amount of inheritance taxes processed in Operations that is deposited within 24 hours. Controllers provides the total amount of inheritance tax processed in Operations which is then multiplied by the percentage of total inheritance collections deposited within 24 hours from Operations. The revenue collected and deposited within 24 hours reported by Information Services, Taxpayer Services, Operations, and Controllers are then added together and divided by total revenue collected provided by Controller's.</p>					
Number of field audits conducted	2,332.00	2,024.00	2,121.00	1,918.00	1,762.00
<p>'Number of field audits conducted' is the number of field audits completed during the reporting period. Group 3 reports this information from a report ["Summary of Field Audit Production and Cash Collection Report (PROGRAM: FLDF010)"] generated by Information Services Division. The report provides the "case credit" amount.</p>					



Tax Collection General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1997-1998	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002
Total number of business accounts	Not Applicable	Not Applicable	Not Applicable	Not Applicable	240,000.00
'Total number of business accounts' is determined from Collection Division ""UAR Monthly Delinquency Statistics"" report generated by Information Services.					
Field audit collections per field auditor position	587,678.00	524,032.00	837,498.00	673,142.00	2,218,649.00
'Field audit collections per field auditor position' is calculated by dividing the 'number of field auditors' by the 'total field audit collections'.					
Total field audit collections	7,108,992.00	63,931,941.00	96,312,279.00	72,669,322.00	235,176,786.00
'Total field audit collections' is provided by Group 3 from a report ["Summary of Field Audit Production and Cash Collection Report (PROGRAM: FLDF010)"] generated by Information Services Division. The report provides the "collection amount".					
Number of field auditors	121.00	122.00	115.00	108.00	106.00
'Number of field auditors', when reported as actual for a specified quarter or yearend, is the actual count/number of field auditors employed by the Department as of the close of the reporting period. Estimates are used for At Continuation, Act 13, Existing, At NE, and/or At Recommended Budget Levels. At Continuation FY 2003-04 includes an estimate of 107 plus 4 Excise Tax in-house auditors who have been transferred to Regional Offices. At NE FY 2003-04 includes 10 new field audit positions requested in New and Expanded Budget Request.					



Alcohol and Tobacco Control

Program Authorization: R.S. 14:93.20; R.S. 15:578 (A)(1); Title 26 of the La. Revised Statutes; R.S. 36:451(B) and (C), 458(E), 459(F), and 921(C).

PROGRAM DESCRIPTION

The mission of the Alcohol and Tobacco Control Program is to provide the state with an effective regulatory system for the alcoholic beverage and tobacco industries, with emphasis on access to underage individuals through efficient and effective education and enforcement efforts. The goal of the Alcohol and Tobacco Control Program is to reduce underage consumption of alcohol and tobacco through professional, knowledgeable, and courteous service to the taxpayers of the state.

Several legislative acts that expanded the functions and responsibilities of the Office of Alcohol and Tobacco Control (OATC) were passed during the 1997 Regular Session of the Louisiana Legislature.

Act 1370, effective October 1, 1997, changed the name of the office and added a license requirement for tobacco products dealers who sell at wholesale, retail, or through vending machines. The OATC is responsible for enforcing the prohibition against sales of tobacco products to youths under the age of 18 years and for registering and permitting tobacco retailers and wholesalers in Louisiana. This licensing program is to help ensure compliance with the Prevention of Youth Access to Tobacco Law.

Act 728, effective August 17, 1997, enacted R. S. 14:93.20 to make it unlawful for alcoholic beverage wholesalers, retailers, or producers domiciled outside of Louisiana to ship directly to consumers in Louisiana unless the shipper is registered with the OATC. The OATC is responsible for enforcing this prohibition and for notifying the U. S. Bureau of Alcohol, Tobacco and Firearms of violations. Act 1054 instituted the Responsible Vendor Program, which is designed to educate vendors and their employees and customers about selling, serving, and consuming alcoholic beverages in a responsible manner and to provide for certification of vendors and servers. The program, which was voluntary effective January 1, 1998, became mandatory January 1, 2000.

The Office of Alcohol and Tobacco Control is comprised of the Administrative and Certification Division and the Enforcement and Field Certification Division. The Administrative and Certification Division is responsible for licensing alcoholic beverage licensees, and responsible vendor providers, trainers, and servers. The Administrative Division issues approximately 30,000 alcohol and tobacco permits annually, as well as, over 130,000 responsible vendor server permits statewide. The Enforcement Division is responsible for enforcing Title 26, the Beer and Liquor Law, and the Louisiana Administrative Code. Enforcement agents, in conjunction with local law enforcement personnel, conduct random inspections at locations where alcoholic beverages and tobacco products are sold. Agents also investigate current license holders' operations to ensure compliance with complex fair trade laws that govern the industries. The Division conducts over 21,000 inspections and responds to approximately 10,000 dealer requests annually.



Alcohol and Tobacco Control Budget Summary

	Actual 2001-2002	ACT 13 2002-2003	Existing Operating Budget	Continuation Budget 2003 - 2004	Total Recommended Budget	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Interagency Transfers	182,754	149,963	149,963	149,963	149,963	0
Fees and Self-generated Revenues	3,899,309	3,813,540	4,012,501	4,441,704	4,626,480	613,979
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	264,522	202,000	202,000	202,000	202,000	0
Total Means of Financing	\$ 4,346,585	\$ 4,165,503	\$ 4,364,464	\$ 4,793,667	\$ 4,978,443	\$ 613,979
Expenditures & Request:						
Salaries	\$ 2,485,907	\$ 2,394,390	\$ 2,566,725	\$ 2,715,824	\$ 3,040,113	\$ 473,388
Other Compensation	21,819	25,755	25,755	25,755	25,755	0
Related Benefits	517,391	549,091	575,717	639,058	621,356	45,639
Total Operating Expenses	650,050	619,675	619,675	759,747	640,675	21,000
Professional Services	97,333	110,000	110,000	112,739	110,000	0
Total Other Charges	115,130	253,592	253,592	277,544	277,544	23,952
Total Acq & Major Repairs	458,955	213,000	213,000	263,000	263,000	50,000
Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 4,346,585	\$ 4,165,503	\$ 4,364,464	\$ 4,793,667	\$ 4,978,443	\$ 613,979
Authorized Full-Time Equivalents:						
Classified	76	73	73	73	73	0
Unclassified	2	2	2	2	2	0
Total FTEs	78	75	75	75	75	0

Source of Funding

This program is funded with Interagency Transfers, Fees and Self-generated Revenues, and Federal Funds. The Interagency Transfers are from the Department of Health and Hospitals for enforcement of the Prevention of Youth Access to Tobacco from the Department of Public Safety for the enforcement of State and Federal laws prohibiting the sale of alcoholic beverages to underage consumers; and from the Department of Health and Hospitals for the

Combating Underage Drinking" Grant. The Fees and Self-Generated Revenues are generated through fees assessed the industry through the Law; required purchase of various licenses, permits, and fines for violations, etc. The Federal Funds are from the U.S. Department of Justice ñ Office of Juvenile Justice and Delinquency Prevention to enforce underage drinking laws.



Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 4,165,503	75	ACT 13 2002-2003
BA-7 Transactions:			
\$ 0	\$ 198,961	0	The purpose of this adjustment is to increase budget authority in the amount of \$198,961 in Fees and Self-generated Revenue in the Department of Revenue, Alcohol and Tobacco Control (ATC) Program. The additional funds will be used to implement the special entrance rate for the ATC enforcement personnel under the provision of the new protective service pay schedule.
\$ 0	\$ 4,364,464	75	Existing Operating Budget
\$ 0	\$ 37,814	0	Personnel Annualization Adjustments
0	23,952	0	Statewide Risk Management Adjustment
0	263,000	0	Statewide Acquisitions & Major Repairs
0	(213,000)	0	Non-Recurring Acquisitions & Major Repairs
0	166,402	0	Personnel Salary Base Adjustment
0	(113,692)	0	Personnel Attrition Adjustment
0	(105,943)	0	Personnel Salary Funding Other Line Item
0	16,856	0	Personnel Group Insurance Adjustment
0	312,171	0	Funding for additional overtime required to reduce the number of underage minors who abuse alcohol and tobacco products.
0	99,476	0	Annualization of the Protective Service Pay Schedule for the Alcohol and Tobacco Control Enforcement Personnel.
0	52,605	0	Funding for the acquisitions purchased through 3rd party financing of new items.
0	31,026	0	Funding for increase for enforcement vehicles' operating costs (fuel and maintenance) due to increase in compliance checks and underage drinking enforcement details.
0	1,537	0	Funding for increase in rent in Baton Rouge office.
0	41,775	0	Funding for replacement equipment (operating supplies).
\$ 0	\$ 4,978,443	75	Total Recommended
\$ 0	\$ 0	0	Less Governor's Supplementary Recommendations
\$ 0	\$ 4,978,443	75	Base Executive Budget Fiscal Year 2003 - 2004
\$ 0	\$ 4,978,443	75	Grand Total Recommended

Professional Services

Amount	Description
\$44,232	Provide legal research, advice, expert testimony and brief the Commissioner of Alcohol and Tobacco Control
\$34,706	Information technology related primarily to "Information Repository program"



Professional Services (Continued)

Amount	Description
\$31,062	Professional services contracts for other contracted services
\$110,000	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
\$66,217	Investigative expenses
\$66,217	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$14,237	Maintenance in State-owned Buildings
\$4,597	Department of Public Safety for computer line usage
\$113,493	Risk Management fees
\$49,000	Office of Telecommunication Fees
\$30,000	Acquiptment purchased through LEAF financing
\$211,327	SUB-TOTAL INTERAGENCY TRANSFERS
\$277,544	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$263,000	Replacement equipment: 10 Replacement Vehicles; 3 Two-way Communication Radios; 16 Digital Cameras; and 10 ID Scanners
\$263,000	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

- 1. (KEY) To process all permits so that the average time for applicants to receive alcohol or tobacco permits does not exceed ___ days.**

Strategic Link: This operational objective is an incremental step toward accomplishing the Strategic Goal and Objective I.1: "To reduce underage consumption of alcohol and tobacco through professional, knowledgeable, and courteous service to the taxpayers of the state."

Louisiana: Vision 2020 Link: This objective is linked to Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable



Other Link(s): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004
K	Average time for taxpayers to receive alcohol and tobacco permits (in days)	20.00	20.00	23.00	23.00	20.00
						To be established
K	Total number of tobacco permits processed	15,500.00	10,181.00	13,000.00	13,000.00	12,000.00
						To be established
K	Number of tobacco permit renewals processed	Not Applicable	Not Applicable	11,000.00	11,000.00	10,000.00
						To be established
	This performance indicator did not appear under Act 12 of 2001 and does not have performance standards for FY 2001-2002.					
K	Total number of alcohol permits processed	30,000.00	23,710.00	30,000.00	30,000.00	25,000.00
						To be established
K	Number of new Class A & B permits issued	Not Applicable	3,044.00	4,000.00	4,000.00	4,000.00
						To be established
	This performance indicator did not appear under Act 12 of 2001 and does not have performance standards for FY 2001-2002.					
K	Number of new special events permits issued	Not Applicable	1,510.00	1,510.00	1,500.00	1,500.00
						To be established
	This performance indicator did not appear under Act 12 of 2001 and does not have performance standards for FY 2001-2002.					
K	Number of alcohol permit renewals processed	Not Applicable	20,505.00	20,505.00	21,000.00	21,000.00
						To be established
	This performance indicator did not appear under Act 12 of 2001 and does not have performance standards for FY 2001-2002.					
K	Number of tobacco permits issued	Not Applicable	10,181.00	13,000.00	13,000.00	12,000.00
						To be established
	This performance indicator did not appear under Act 12 of 2001 and does not have performance standards for FY 2001-2002.					
K	Number of alcohol permit applications denied	Not Applicable	328.00	150.00	150.00	150.00
						To be established
	This performance indicator did not appear under Act 12 of 2001 and does not have performance standards for FY 2001-2002.					
K	Number of tobacco permit applications denied	Not Applicable	62.00	75.00	75.00	75.00
						To be established
	This performance indicator did not appear under Act 12 of 2001 and does not have performance standards for FY 2001-2002.					

2. (KEY) Reduce the number of alcohol and tobacco compliance violations to ___% by 2004.

Strategic Link: This operational objective is an incremental step toward accomplishing the Strategic Goal and Objective I.1: "To reduce underage consumption of alcohol and tobacco through professional, knowledgeable, and courteous service to the taxpayers of the state."

Louisiana: Vision 2020 Link: This objective is linked to Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link(s): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004
K	Alcohol non-compliance rate	10.00%	10.50%	22.00%	22.00%	11.00%
						To be established
K	Tobacco non-compliance rate	7.00%	6.80%	10.00%	10.00%	7.00%
						To be established
K	Total number of compliance checks	11,000.00	11,986.00	5,000.00	5,000.00	10,000.00
						To be established
K	Total number of inspections	21,000.00	24,513.00	20,000.00	20,000.00	21,000.00
						To be established
S	Total number of citations issued	Not Applicable	1,549.00	1,100.00	1,100.00	1,250.00
						1,250.00

Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1997-1998	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002
Average time for taxpayers to receive alcohol and tobacco permits (in days)	Not Available	Not Available	30.00	20.00	20.00
Total number of tobacco permits processed	Not Available	Not Available	10,559.00	10,595.00	10,181.00
Number of tobacco permit renewals processed	Not Available	Not Available		14,359.00	8,639.00
Total number of alcohol permits processed	Not Available	Not Available	28,008.00	24,641.00	23,710.00
Number of new Class A & B permits issued	Not Available	Not Available	3,724.00	4,090.00	3,044.00
Number of new special events permits issued	Not Available	Not Available	2,583.00	2,511.00	1,510.00
Number of alcohol permit renewals processed	Not Available	Not Available	24,126.00	21,112.00	20,515.00
Number of tobacco permits issued	Not Available	Not Available	1,948.00	14,359.00	10,181.00
Number of alcohol permit applications denied	Not Available	Not Available	97.00	193.00	328.00
Number of tobacco permit applications denied	Not Available	Not Available	95.00	76.00	62.00
Alcohol non-compliance rate	66.00	30.00	12.00	17.00	10.50
Tobacco non-compliance rate	22.00	12.00	8.00	11.00	6.80
Total number of compliance checks	Not Available	Not Available	10,133.00	5,245.00	11,986.00
Total number of citations issued	Not Available	Not Available	3,808.00	1,103.00	1,549.00
Total number of inspections	Not Available	Not Available	31,747.00	28,129.00	24,513.00
Total number of summonses and arrests	Not Available	Not Available	3,470.00	2,706.00	3,420.00



Office of Charitable Gaming

Program Authorization: Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

PROGRAM DESCRIPTION

The mission of the Charitable Gaming Program is to administer efficiently and effectively the state's tax and regulatory statutes in a manner that will generate the highest degree of public confidence in the Department's integrity and fairness.

The goals of Charitable Gaming are:

1. Decrease the potential for fraud in the conducting of the games of chance in the State of Louisiana.
2. Guarantee that organizations obtain the full benefit form the conducting of the games of chance.
3. Ensure that the net proceeds of games of chance are attributed to bona fide and allowable charitable causes.
4. Prevent the infiltration of elements of organized crime or professional gambling into the charitable gaming industry.

Act 568, effective June 30, 1999, created the Office of Charitable Gaming within the Department of Revenue and transferred the regulatory and statutory authority from the Office of State Police. This act also enacted Chapter 11 of Title 4, all relative to conducting and regulating charitable gaming. Act 1286 increased the annual license fees for licensed organizations.

The Office is comprised of the Administrative, Licensing, and Audit Sections. The Administrative Section is responsible for administering and enforcing the laws and regulations associated with the activities of charitable gaming. The Licensing Section is responsible for the review of applications requesting a license to conduct charitable gaming actives and the issuance of the license. Approximately 1,100 licenses are issued each year. The Audit Section is responsible for on-site inspection of gaming activities, training of organizations, review of required books and records maintained by organizations, and enforcement of gaming laws and regulations.



Office of Charitable Gaming Budget Summary

	Actual 2001-2002	ACT 13 2002-2003	Existing Operating Budget	Continuation Budget 2003 - 2004	Total Recommended Budget	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 47,931	\$ 43,088	\$ 43,088	\$ 130,540	\$ 0	\$ (43,088)
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	1,013,551	1,017,130	1,017,130	968,921	1,098,344	81,214
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 1,061,482	\$ 1,060,218	\$ 1,060,218	\$ 1,099,461	\$ 1,098,344	\$ 38,126
Expenditures & Request:						
Salaries	\$ 636,158	\$ 647,598	\$ 647,598	\$ 663,094	\$ 653,055	\$ 5,457
Other Compensation	15,795	12,000	12,000	12,000	12,000	0
Related Benefits	126,925	141,693	141,693	154,941	148,020	6,327
Total Operating Expenses	181,745	178,560	178,560	182,058	171,920	(6,640)
Professional Services	95,158	80,367	80,367	82,368	80,367	0
Total Other Charges	311	0	0	0	27,982	27,982
Total Acq & Major Repairs	5,390	0	0	5,000	5,000	5,000
Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 1,061,482	\$ 1,060,218	\$ 1,060,218	\$ 1,099,461	\$ 1,098,344	\$ 38,126
Authorized Full-Time Equivalents:						
Classified	18	18	18	18	18	0
Unclassified	0	0	0	0	0	0
Total FTEs	18	18	18	18	18	0

Source of Funding

This program is funded with Fees and Self-generated Revenues. The Fees and Self-Generated Revenues are generated through fees assessed the industry through the required purchase of various licenses, permits, and fines for violations.



Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 43,088	\$ 1,060,218	18	ACT 13 2002-2003
BA-7 Transactions:			
\$ 43,088	\$ 1,060,218	18	Existing Operating Budget
\$ 0	\$ 10,667	0	Personnel Annualization Adjustments
0	5,000	0	Statewide Acquisitions & Major Repairs
(3,583)	(4,227)	0	Personnel Salary Base Adjustment
(11,913)	(11,913)	0	Personnel Salary Funding Other Line Item
0	5,344	0	Personnel Group Insurance Adjustment
0	17,663	0	To correctly fund the Operating Services expenditure line item.
(12,519)	0	0	Means of financing substitution to replace State General Fund with Fees and Self-generated Revenues from the Electronic Video Bingo Device Permit fees.
0	512	0	Funding for increase rent costs in Baton Rouge office.
(3,986)	0	0	Means of financing substitution to replace State General Fund with Fees and Self-generated Revenues from the Electronic Video Bingo Device Permit fees.
(11,087)	0	0	Means of financing substitution to replace State General Fund with Fees and Self-generated Revenues from the Electronic Video Bingo Device Permit fees.
0	6,597	0	Funding for increase of IAT agreement with the Department of Justice for legal services.
0	8,483	0	Funding for increase in Administrative Law fees.
\$ 0	\$ 1,098,344	18	Total Recommended
\$ 0	\$ 0	0	Less Governor's Supplementary Recommendations
\$ 0	\$ 1,098,344	18	Base Executive Budget Fiscal Year 2003 - 2004
\$ 0	\$ 1,098,344	18	Grand Total Recommended

Professional Services

Amount	Description
\$4,059	Department of Justice for legal services
\$76,308	Division of Administrative Law fees
\$80,367	TOTAL PROFESSIONAL SERVICES



Other Charges

Amount	Description
	This program does not have funding for Other Charges for Fiscal Year 2003-2004.
Interagency Transfers:	
\$9,902	Office of Telecommunication fees
\$6,597	Department of Justice for legal services
\$8,483	Division of Administrative Law fees
\$3,000	DOA for annual installments of computer equipment purchased through LEAF financing
\$27,982	SUB-TOTAL INTERAGENCY TRANSFERS
\$27,982	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$5,000	Replacement of 4 office computers
\$5,000	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) To conduct ___ inspections, ___ investigations and ___ audits.

Strategic Link: This operational objective is related to Strategic Objective I.1: Increase the number of inspections conducted by 5% per year through 2006; Strategic Objective I.2: Decrease the number of investigations conducted by 5% per year through 2006; and Strategic Objective I.3: Increase the number of audits conducted by 5% per year through 2006.

Louisiana: Vision 2020 Link: This objective is linked to Strategic Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link(s): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004
K	Number of inspections conducted	190.00	189.00	185.00	185.00	194.00
K	Number of investigations conducted	75.00	76.00	70.00	70.00	67.00
K	Number of audits conducted	68.00	66.00	63.00	63.00	66.00

2. (KEY) Increase the percentage of organizations trained by ___% per year through 2003.

Strategic Link: This operational objective is related to Strategic Objective I.1: Increase the percentage of organizationstrained compared to toal organizations (with multiple activities) per year through 2006.

Louisiana: Vision 2020 Link: This objective is linked to Strategic Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link(s): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004
K	Percentage of organizations (with multiple activities) trained	Not Applicable	29.00	31.00	31.00	33.00
Multiple activity organizations are defined as organizations with a minimum of 12 activities per year. This performance indicator did not appear under Act 12 of 2001 and does not have performance standards for FY 2001-2002.						
S	Number of organizations (with multiple activities) trained	Not Applicable	138.00	141.00	141.00	142.00
Multiple activity organizations are defined as organizations with a minimum of 12 activities per year. This performance indicator did not appear under Act 12 of 2001 and does not have performance standards for FY 2001-2002.						
S	Total number of organization (with multiple activities)	Not Applicable	474.00	454.00	454.00	434.00
Multiple activity organizations are defined as organizations with a minimum of 12 activities per year. This performance indicator did not appear under Act 12 of 2001 and does not have performance standards for FY 2001-2002.						



3. (KEY) Reduce the percentage of administrative actions to ___% of the total number of licenses through 2004.

Strategic Link: This operational objective is related to Strategic Objective I.1: Increase the percentage of organizationstrained compared to toal organizations (with multiple activities) per year through 2006.

Louisiana: Vision 2020 Link: This objective is linked to Strategic Objective 1.8: " To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link(s): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004 Recommended Budget Level FY 2003 - 2004
K	Percentage of administrative actions taken	Not Applicable	3.00	Not Applicable	2.50	2.00 To be established
This performance indicator did not appear under Act 12 of 2001 or Act 13 of 2002 and does not have performance standards for FY 2001-2002 or FY 2002-2003. The value shown for existing performance standard is an estimate of year end FY 2002-2003 performance not a performance standard.						
S	Number of administrative actions	Not Applicable	36.00	Not Applicable	25.00	24.00 24.00
This performance indicator did not appear under Act 12 of 2001 or Act 13 of 2002 and does not have performance standards for FY 2001-2002 or FY 2002-2003. The value shown for existing performance standard is an estimate of Yearend FY 2002-2003 performance not a performance standard. The number of administrative actions taken by Charitable Gaming include denials, revocations and determination of unsuitabilityrelated to organizations/ individuals having a history of criminal elements.						
S	Number of licensees	1,050.00	1,201.00	1,000.00	1,000.00	1,200.00 1,200.00

Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1997-1998	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002
Number of inspections conducted			34.00	188.00	189.00
Number of investigations			32.00	30.00	76.00
Number of audits conducted			10.00	36.00	66.00
Number of licenses			1,273.00	1,190.00	1,201.00



12-441 — LA Tax Commission

Agency Description

The mission of the Louisiana Tax Commission (LTC) is to administer and enforce the Louisiana laws relating to local property tax assessments and assessment of public utility properties; and to formulate and adopt rules and guidelines to ensure uniformity of tax assessments throughout the state.

The goals of the Louisiana Tax Commission are:

1. To use oversight authority to ensure the fair and uniform administration of taxation by local parish assessors.
2. To achieve the highest possible degree of voluntary compliance in reporting by taxpayers.
3. To improve taxpayer relations and the Commission's image with the taxpaying public, local elected officials, legislators and other state taxing authorities.
4. To maintain a dedicated and professional staff through education and training to improve employee productivity through the use of updated technology.

The Louisiana Tax Commission is composed of three commission members, along with a confidential assistant; staff and support is provided through the Property Taxation Regulatory/Oversight Program. Public hearings are conducted by the commission: (1) on appeals from tax recipient bodies or assessors from the action of the parish board of review; (2) on protest of valuation set by the commission on public service properties; and (3) on appeals by assessors and tax recipients concerning ratio studies conducted by the commission. The commission measures the level of appraisals or assessments and the uniformity of assessments for each major class of property by parish throughout the state and annually notifies each assessor and tax recipient body of the results of its measurements; prepares and issues annual guidelines for use by local assessors, tax representatives, and taxpayers; develops, maintains and enforces a statewide system for preparation of assessment lists, tax rolls, and other necessary forms; and reviews and certifies assessment rolls. The commission also determines tax assessments of all insurance companies, financial institutions and bank stock companies and distributes assessment values statewide to local assessors for placement on roll books. The commission appraises and determines fair market value of all operating properties owned by public service companies in the State of Louisiana, distributes assessed valuations to various local taxing jurisdictions, and performs audits to assure compliance. Direct assistance by trained field personnel of the Tax Commission is given to the staffs of many local assessors. In addition, the Commission provides information on ownership and location of certain movable property to assessors.

Ratio studies are used by the commission to establish whether assessment values of real property are proper and uniform. Ratio studies are conducted in each parish annually. Real estate appraisals used in the ratio study are representative of all different types of property found in the parishes. The estimates of values are determined and compared to the assessments. The assessed values should be within 10% of that indicated by the appraisals. Appraisals and audits, for tax assessment purposes, are conducted with respect to owners of all public service properties in Louisiana. These properties are assessed by the Tax Commission at the rate of 10% of fair market value of land, 25% of fair market value for all other property owned by public service companies, with the exception of airlines, railroads, private car companies, and electric co-ops, which are assessed at the rate of 15% of fair market value. Each company's assessed valuation is distributed to the various local taxing jurisdictions by the Tax Commission. Tax Commission personnel perform over 600 appraisals on public service property annually. Audits are performed to assure compliance as well as to verify financial information. Tax Commission auditing personnel conduct audits with respect to



assessments of personal property in each parish annually. An audit procedure allows staff to perform out-of-state audits and provides for self-generated expenses related thereto.

LA Tax Commission Budget Summary

	Actual 2001-2002	ACT 13 2002-2003	Existing Operating Budget	Continuation Budget 2003 - 2004	Total Recommended Budget	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 1,839,973	\$ 2,029,193	\$ 2,029,193	\$ 2,204,503	\$ 2,109,465	\$ 80,272
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	646,893	511,118	511,118	480,000	480,000	(31,118)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 2,486,866	\$ 2,540,311	\$ 2,540,311	\$ 2,684,503	\$ 2,589,465	\$ 49,154
Expenditures & Request:						
Property/Taxation Regulatory Oversight	\$ 2,476,676	\$ 2,490,311	\$ 2,490,311	\$ 2,634,503	\$ 2,539,465	\$ 49,154
Supervision & Assistance to Local Assessors	10,190	50,000	50,000	50,000	50,000	0
Total Expenditures & Request	\$ 2,486,866	\$ 2,540,311	\$ 2,540,311	\$ 2,684,503	\$ 2,589,465	\$ 49,154
Authorized Full-Time Equivalents:						
Classified	31	31	31	31	31	0
Unclassified	4	4	4	4	4	0
Total FTEs	35	35	35	35	35	0



Property/Taxation Regulatory Oversight

Program Authorization: La. Constitution, Article VII, Section 18; R.S. 47:1831-1837.

PROGRAM DESCRIPTION

The Property Taxation Regulatory/Oversight Program is responsible for the administrative activities of the Louisiana Tax Commission (LTC), thereby, managing the fiscal and business affairs of the commission to assure compliance with all statutes relative to the duties and responsibilities of the commission. Through the Property Taxation Regulatory/Oversight Program, the commission conducts public hearings concerning appeals from taxpayers, assessors or tax recipient bodies. The commission also determines the tax assessment of all public service properties, insurance companies, and banks. Ratio studies are completed in all parishes or districts on an annual basis to insure uniformity of tax assessments. Random audits are conducted throughout the year by the audit staff as well as the public service division. Through the review of assessments, the commission will certify the assessment rolls and process all change orders submitted by the local assessors. The Property Taxation Regulatory/Oversight Program is composed of the following activities: Administrative, Appraisal, Public Service and Audit.

The mission and goals for the Property Taxation Regulatory/Oversight Program are broken down by activity. The mission of the Administrative activity is to manage fiscal and business affairs of the Louisiana Tax Commission and to offer leadership and guidance to other subprograms. The activity is also charged with hearing and deciding appeals of property valuations and clarifications. The goals of the Administrative program are: (1) to ensure compliance with all statutes relative to the duties and responsibilities of LTC; (2) to improve the image of the LTC; and (3) to promote the highest degree of voluntary compliance.

The mission of the Appraisal activity is to oversee the uniformity and accuracy of assessed values of parish assessing offices. The activity also provides local assessor assistance when requested. The goal of the Appraisal activity is to ensure assessment uniformity and accuracy, we will improve the quality of ratio studies and other appraisals performed as well as reduce the percentage of time currently allocated for these studies.

The mission of the Public Service and Audit activity is twofold. First, Public Service Section is to fairly and uniformly appraise and certify assessments of all public utility property in the State of Louisiana and to ensure compliance with Louisiana tax laws and policy with a comprehensive audit program. Second, the Personal Property Audit Section is to ensure that personal property and inventory reported to each assessor district is correct, uniform and consistent with Tax Commission rules and regulations. The goals of the Public Service and Audit activities are; (1) to certify all public utility property annually and render these assessments to each parish by September 1; and (2) to ensure Louisiana Tax Commission rules and regulations are correctly applied in the determination of fair market value of public service property and administer an ongoing audit program of all personal and public service property.



Property/Taxation Regulatory Oversight Budget Summary

	Actual 2001-2002	ACT 13 2002-2003	Existing Operating Budget	Continuation Budget 2003 - 2004	Total Recommended Budget	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 1,839,973	\$ 2,029,193	\$ 2,029,193	\$ 2,204,503	\$ 2,109,465	\$ 80,272
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	636,703	461,118	461,118	430,000	430,000	(31,118)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 2,476,676	\$ 2,490,311	\$ 2,490,311	\$ 2,634,503	\$ 2,539,465	\$ 49,154
Expenditures & Request:						
Salaries	\$ 1,433,444	\$ 1,539,686	\$ 1,539,686	\$ 1,626,890	\$ 1,588,753	\$ 49,067
Other Compensation	9,548	0	0	0	0	0
Related Benefits	354,421	306,139	306,139	352,399	317,031	10,892
Total Operating Expenses	294,920	269,255	269,255	261,118	257,834	(11,421)
Professional Services	333,535	327,500	327,500	335,655	327,500	0
Total Other Charges	5,242	47,731	47,731	48,686	48,347	616
Total Acq & Major Repairs	45,566	0	0	9,755	0	0
Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 2,476,676	\$ 2,490,311	\$ 2,490,311	\$ 2,634,503	\$ 2,539,465	\$ 49,154
Authorized Full-Time Equivalents:						
Classified	31	31	31	31	31	0
Unclassified	4	4	4	4	4	0
Total FTEs	35	35	35	35	35	0

Source of Funding

This program is funded from State General Fund Direct, Fees and Self-generated Revenues, and Statutory Dedications. The Fees and Self-generated Revenues are derived from fees assessed for audits and appraisals of public service properties, banking institutions, and insurance companies. The Statutory Dedications are from the Tax Commission Fund (Per R.S. 39:36B.(8), see table below for a listing of expenditures out of each Statutory Dedicated fund).



Property/Taxation Regulatory Oversight Statutory Dedications

Fund	Actual 2001-2002	ACT 13 2002-2003	Existing Operating Budget	Continuation Budget 2003 - 2004	Total Recommended Budget	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 636,703	\$ 430,000	\$ 430,000	\$ 430,000	\$ 430,000	\$ 0
Deficit Elimination/Capital Outlay Replenishment		31,118	31,118			(31,118)

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 2,029,193	\$ 2,490,311	35	ACT 13 2002-2003
BA-7 Transactions:			
\$ 2,029,193	\$ 2,490,311	35	Existing Operating Budget
\$ 57,899	\$ 57,899	0	Personnel Annualization Adjustments
616	616	0	Statewide Risk Management Adjustment
21,757	21,757	0	Personnel Group Insurance Adjustment
0	(31,118)	0	Non-recurring adjustment includes \$31,118 for the Group Benefit Premium adjustment.
\$ 2,109,465	\$ 2,539,465	35	Total Recommended
\$ 0	\$ 0	0	Less Governor's Supplementary Recommendations
\$ 2,109,465	\$ 2,539,465	35	Base Executive Budget Fiscal Year 2003 - 2004
\$ 2,109,465	\$ 2,539,465	35	Grand Total Recommended

Professional Services

Amount	Description
\$327,500	Legal and technical appraisal services including rendering opinions, drafting legislation, establishing and advising the Tax Commission with respect to the procedure and conducting of public hearings and tax appeal hearings, representing the commission in court in instances where the Attorney General is unable to do so and for assistance in litigation.
\$327,500	TOTAL PROFESSIONAL SERVICES



Other Charges

Amount	Description
	This program does not have funding for Other Charges for Fiscal Year 2003-2004.
	Interagency Transfers:
\$4,618	Civil Services Fees
\$481	Comprehensive Public Training Program Fees
\$7,886	Office of Risk Management Premiums
\$14,739	Office of Telecommunication Fees
\$27,724	SUB-TOTAL INTERAGENCY TRANSFERS
\$27,724	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
	This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2003-2004.

Performance Information

1. (KEY) To hear ___% of all protest hearings within the tax year in which the protest was filed.

Strategic Link: This operational objective is related to the Strategic Objective I.1: Percent of decrease in protest and percent of increase in banking and insurance companies.

Louisiana: Vision 2020 Link: This objective is linked to Strategic Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: The Louisiana Tax Commission holds hearings for a variety of purposes. As the regulatory/oversight agency for ad valorem taxation, the Louisiana Tax Commission (LTC) is required to hold protest hearings when there is a tax dispute. In accordance with R. S. 49:951 et seq., the LTC must promulgate and adopt rules and regulations pertaining to property taxation. Hearings are a part of that rule-making process. The LTC completes 70 ratio studies each year. The commission is required to announce the ratio study results at a public hearing each year for each individual assessor. Protest hearings make up the majority of hearings.

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004 Recommended Budget Level FY 2003 - 2004
K	Percentage of protest hearings completed within the tax year in which the protest was filed	100.00%	100.00%	100.00%	100.00%	100.00% To be established

It is difficult to predict accurately the number of hearings that will be heard each year. In addition, some protests are settled without a hearing. However, regardless of the number of protest hearings that come before the Louisiana Tax Commission, the commission is committed to hearing all protests within the tax year in which the protests were filed.

2. (KEY) To conduct all bank and insurance company assessments, public utility company appraisals and assessments, and tax roll certification activities necessary to support local tax collection.

Strategic Link: This operational objective is related to the following components of the program's strategic plan: Goal I, Objective I.1 and Strategy I.1.3: Perform annual assessments on banks, insurance companies, and financial institutions.

Louisiana: Vision 2020 Link: This objective is linked to Strategic Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link(s): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004 Recommended Budget Level FY 2003 - 2004
K	Percentage of banks and insurance companies assessed	100.00%	100.00%	100.00%	100.00%	100.00% To be established

The Louisiana Tax Commission (LTC) makes the assessment of banks and insurance companies annually for distribution to local assessors. With consolidations, mergers, and acquisitions, the number of banks and insurance companies fluctuates from year to year. This fluctuation makes it difficult to predict accurately the number of banks and insurance companies to be assessed each year. However, the LTC assesses all banks and insurance companies annually, regardless of the number of such companies. For historical information on the number of banks and insurance companies assessed as well as the assessed value of those banks and insurance companies, see the General Performance Information table.



Performance Indicators (Continued)

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004
K	Percentage of tax rolls certified before November 15th of each year	100.00%	100.00%	100.00%	100.00%	100.00%
To be established						
There are 70 local tax assessors in Louisiana. Prior to November 15th of each year, local tax assessors are required to submit their tax rolls to the Louisiana Tax Commission (LTC) for certification. Certification must occur before tax collectors can begin to collect taxes. Should it be necessary to correct or change an assessment after the rolls have been certified by the LTC, the assessor must submit a change order to the commission for approval. For historical information on the number of tax rolls certified and the number of change orders processed, see the General Performance Information table that follows this objective.						
K	Percentage of public utility companies appraised and assessed	100.00%	100.00%	100.00%	100.00%	100.00%
To be established						
The Louisiana Tax Commission is charged with appraising and auditing all public service properties throughout the state. These properties are assessed by the LTC at the rate of 10% of fair market value of land, 25% of fair market value for all other property owned by public service companies, with the exception of airlines, railroads, private car companies, and electric cooperatives, which are assessed at the rate of 15% of fair market value. Each company's assessed valuation is distributed to the various local taxing jurisdictions. The tax dollars produced from assessments of public service properties remain in local parish coffers. Any major changes in reporting by a particular industry may trigger an audit of that industry. Audits are performed to assure compliance as well as to verify financial information. The number of public service audits that will produce revenue has decreased since all major industries have been audited and are now reporting correctly. For historical information on the number of public service appraisals and audits conducted, see the General Performance Information table that follows.						

3. (KEY) To conduct appraisals throughout the state to assist local assessors.

Strategic Link: This operational objective is related to the program's Strategic Goal I: To ensure assessment uniformity and accuracy, we will improve the quality of ratio studies and other appraisals performed as well as reduce the percentage of time currently allocated for these studies.

Louisiana: Vision 2020 Link: This objective is linked to Strategic Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link(s): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004 Recommended Budget Level FY 2003 - 2004
K	Total number of property appraisals conducted	6,000.00	8,632.00	6,100.00	6,100.00	7,000.00 To be established
The number of property appraisals varies from year to year due to the type of ratio study conducted (all ratio studies contain property appraisals) and the number of request from local assessors or taxing bodies. For FY 2001-2002, the large variance was due to the larger number of sales and resales in various parishes. This type of study is done every four years and will produce a higher number of appraisals.						
S	Number of ratio studies conducted	70.00	70.00	70.00	70.00	70.00 To be established
Ratio studies are used by the Louisiana Tax Commission (LTC) to establish whether assessment values of real property are proper and uniform. Ratio studies are conducted in each parish annually; since there are 70 local tax assessors in Louisiana, this number remains constant at 70. However, because of new technological upgrades, the quality of such studies can and will be improved. All ratio studies contain property appraisals; the property appraisals associated with ratio studies are included in the total number of property appraisals conducted. Real estate appraisals used in the ratio study are representative of all different types of property found in the parishes. The estimates of values are determined and compared to the assessments. The assessed values should be within 10% of that indicated by the appraisals.						

4. (SUPPORTING) To audit personal property request made by assessors throughout the state and conduct any related industry audits.

Strategic Link: This operational objective is related to the program's Strategic Objective II.1: Operate an audit program which ensures that all public utility companies are on the tax rolls and that 375 personal property audits are conducted annually.

Louisiana: Vision 2020 Link: This objective is linked to Strategic Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link(s): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004 Recommended Budget Level FY 2003 - 2004
S	Number of personal property audits conducted	20.00	12.00	18.00	18.00	20.00 To be established
S	Additional tax added due to personal property audits	\$ 600,000.00	\$ 470,519.00	\$ 500,000.00	\$ 500,000.00	\$ 510,000.00 To be established



Property/Taxation Regulatory Oversight General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1997-1998	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002
Number of protest hearings completed	260.00	95.00	136.00	140.00	102.00
Number of banks assessed	187.00	168.00	175.00	171.00	164.00
Assessed value of banks (in millions)	\$ 558.00	\$ 593.20	\$ 590.80	\$ 570.50	\$ 649.20
Number of insurance companies assessed	725.00	730.00	759.00	775.00	766.00
Assessed value of insurance companies (in millions)	\$ 50.40	\$ 56.30	\$ 56.00	\$ 56.50	\$ 61.00
Number of public service appraisals conducted	630.00	617.00	755.00	626.00	667.00
Number of public service audits conducted	2.00	5.00	4.00	8.00	6.00
Assessed value of public service properties (in billions)	\$ 3,180.00	\$ 3,125.00	\$ 3,180.00	\$ 3,337.00	\$ 3,162.00
Ad valorem taxes produced by public service properties (in millions)	\$ 318.00	\$ 313.00	\$ 318.00	\$ 334.00	\$ 320.00
Assessed value added to parish tax rolls (in millions)	\$ 6.50	\$ 7.40	\$ 7.50	\$ 11.70	\$ 25.20
Additional taxes realized by local government as a result of public service audits	\$ 697,164.00	\$ 601,370.00	\$ 773,675.00	\$ 1,299,280.00	\$ 2,760,070.00
Number of tax rolls certified	70.00	70.00	70.00	70.00	70.00
Number of change orders processed	34,845.00	36,026.00	28,796.00	33,672.00	44,657.00



Supervision & Assistance to Local Assessors

Program Authorization: Act 10 of 1998.

PROGRAM DESCRIPTION

The mission of the Supervision and Assistance to Local Assessors Program is to create a link between the Louisiana Tax Commission and the parish assessors by computer and to coordinate with the assessors to provide them the necessary services and guidance they require from the Tax Commission.

The goal of the Supervision and Assistance to Local Assessors Program is to create an electronic link with all parish assessors.

Supervision & Assistance to Local Assessors Budget Summary

	Actual 2001-2002	ACT 13 2002-2003	Existing Operating Budget	Continuation Budget 2003 - 2004	Total Recommended Budget	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	10,190	50,000	50,000	50,000	50,000	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 10,190	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0
Expenditures & Request:						
Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Compensation	0	0	0	0	0	0
Related Benefits	0	0	0	0	0	0
Total Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Total Other Charges	10,190	50,000	50,000	50,000	50,000	0
Total Acq & Major Repairs	0	0	0	0	0	0
Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 10,190	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0
Authorized Full-Time Equivalents:						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
Total FTEs	0	0	0	0	0	0

Source of Funding

This program is funded from Statutory Dedications from the Tax Commission Fund. The Statutory Dedications funds are derived fees assessed for audits and appraisals of public service properties, banking institutions, and insurance companies. (Per R.S. 39:36B.(8), see table below for a listing of expenditures out of each Statutory Dedicated fund).



Supervision & Assistance to Local Assessors Statutory Dedications

Fund	Actual 2001-2002	ACT 13 2002-2003	Existing Operating Budget	Continuation Budget 2003 - 2004	Total Recommended Budget	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 10,190	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 50,000	0	ACT 13 2002-2003
BA-7 Transactions:			
\$ 0	\$ 50,000	0	Existing Operating Budget
\$ 0	\$ 50,000	0	Total Recommended
\$ 0	0	0	Less Governor's Supplementary Recommendations
\$ 0	\$ 50,000	0	Base Executive Budget Fiscal Year 2003 - 2004
\$ 0	\$ 50,000	0	Grand Total Recommended

Professional Services

Amount	Description
	This program does not have funding for Professional Services for Fiscal Year 2003-2004.

Other Charges

Amount	Description
\$50,000	Supervision and Assistance to Local Assessors
\$50,000	TOTAL OTHER CHARGES



Acquisitions and Major Repairs

Amount	Description
	This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2003-2004.

Performance Information

- 1. (KEY) To implement the electronic filing of tax documents that parish assessors must file with the Louisiana Tax Commission by establishing electronic links between the commission and at least ___% of parish assessors.**

Strategic Link: This operational objective is related to the program's Strategic Objective I.1: By 2003 all parishes will be linked electronically with the Tax Commission for filing of tax rolls and change orders.

Louisiana: Vision 2020 Link: This objective is linked to Strategic Objective 1.8: "To improve the efficiency and accountability of governmental agencies."

Children's Budget Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: There are 70 local assessors in Louisiana. With implementation of a statewide computer-assisted property information system, it will be possible for the Louisiana Tax Commission to expand its monitoring practices. Filing of tax rolls, change orders, and LAT forms electronically by the 70 assessor offices will substantially reduce storage of books and forms annually. The Louisiana Tax Commission has targeted the electronic linking with 30% of the assessor offices each year until all 70 offices can be accessed.

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2001-2002	Actual Yearend Performance FY 2001-2002	ACT 13 Performance Standard FY 2002-2003	Existing Performance Standard FY 2002-2003	At Continuation Budget Level FY 2003 - 2004
K	Number of assessors filing tax rolls electronically	32.00	44.00	40.00	40.00	50.00
K	Number of assessors filing change orders electronically	35.00	32.00	37.00	37.00	37.00
In FY 01-02 Fourth Quarter LaPAS report, the agency reported 32, however, the agency has stated that there were actually 33 parishes filing change orders electronically.						

